STATE OF CALIFORNIA BOARD OF EQUALIZATION

SCHEDULE OF LEASED EQUIPMENT TO BE ASSESSED BY THE STATE BOARD OF EQUALIZATION TO THE STATE ASSESSEE (LESSEE)

Reviewed By:

Report on this form all leased equipment **except** equipment for which the lessor is obligated (by terms of the lease) to pay the property tax directly to the county tax collector. See instructions on back.

the county	lax collector. See iris	diructions on bac	K.									•
COMPANY N	AME											SBE NO.
COUNTY NAM	ME				COUNTY NO.				LIEN DATE (year)			
NO. OF UNITS		IPTION OF EQUIPME AND ID ADDRESS OF LES	LEASE CONTRACT NO. OR OTHER IDENTIFICATION NO.	ORIO RE	OTAL IGINAL ETAIL PRICE	DATE MFGD. AND ACQUIRED	GROSS MONTHLY RENTAL/LEAS AMOUNT	OF MAINT. COS		REMAINING TERM OF LEASE (months)	STREET ADDRESS OF LOCATION OF EQUIPMENT AND REMARKS	
						ВОА	ARD USE O	NLY			<u> </u>	1
IDENT. NO. AMOUNT FACTOR R.C.N. AGE LIFE COND.							R.C.L.N.	D.	ASSESSED	VALUE		REMARKS

IDENT. NO.	O. AMOUNT		FACTOR		R.C.N.		AGE	LIFE	COND.	R.C.L.N.D.		ASSESSED VALUE		ALUE	REMARKS			

IDENT. NO.	RENT/YEAR	CAP. RATE	REMAINING LIFE	FAC	TOR		ASSESSED VALUE			REMARKS	

INSTRUCTIONS

All leased or rented equipment (personal property or fixtures) in the possession of the assessee must be reported on either form BOE-600-A or BOE-600-B.

CAPITALIZED leased property should be reported in the same manner as owned property, using Form BOE-517 schedules.

For all other rented or leased equipment not capitalized, if you (the lessee) are obligated to pay the property taxes or there is no written understanding that the lessor is obligated to pay the property taxes, report the equipment on Form BOE-600-A or BOE-600-R. If the lessor is obligated by WRITTEN TERMS of the lease to pay the property taxes, report the equipment on Form BOE-600-B unless other specific instructions require the equipment to be reported elsewhere.

Property leased from an entity described in Revenue and Taxation Code section 235 (financial corporation) must be reported on State Board of Equalization Form BOE-600-A notwithstanding the terms of the lease with respect to payment of the property taxes. This property will be assessed to the State Board of Equalization assessee.

Enter the assessee name as shown on Form BOE-517, the three- or four-digit SBE number, lien date year, and the county name and number.

If there is no equipment to be reported on this form, either return this form marked "NONE" in the "Description of Equipment and Name and Address of Lessor" column or mark the "N/A" box on the front of the BOE-517 indicating nothing to be reported.

If there is equipment to be reported, a separate schedule must be filed for each California county in which the equipment is located. Make copies of this form as needed.

All property reported on this form must also be reported on the Tangible Property List.

For each separate lease:

- Enter the number of units.
- Enter a brief description of the equipment and the name and mailing address of the lessor.
- Enter the lease contract number or other lease identification number.
- Enter the original retail price of the equipment including the original price, freight-in, sales or use tax, installation, and all other costs required to place the equipment in service. If the original price is unknown, enter the cost data known to you and specify the basis of the data.
- Enter the date manufactured. If this date is not known, enter the date you first acquired the equipment, and if the equipment was not new when you acquired it, enter "used" under the date.
- · Enter the gross monthly rental/lease amount.
- Indicate who (you or the lessor) is responsible for maintenance of the equipment. (If responsibility for maintenance is with the lessor and if amount for maintenance is separately stated in the lease agreement, provide details on an attachment.)
- Enter the remaining term of the lease (number of months). If the lease is open ended or indefinite, indicate in this column "O.E." or "Ind."
- Enter the street address where the equipment is located. Add any remarks or other information you feel would be helpful in valuing this equipment.